

MIAMI-DADE COUNTY, FLORIDA

TRUST AND AGENCY FUNDS  
SUPPLEMENTAL COMBINING BALANCE SHEET

SEPTEMBER 30, 1999

(with comparative totals for September 30, 1998)  
(in thousands)

	Agency Funds				Total	
	Trust Funds	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	September 30,	
					1999	1998
<b>Assets:</b>						
Cash and cash equivalents	\$ 21,935	\$ 45,700	\$ 9,632	\$ 8,625	\$ 85,892	\$ 88,188
Investments	56,935	2,387	25,639	33,604	118,565	98,098
Delinquent taxes receivable			48,465		48,465	51,916
Allowance for uncollected delinquent taxes			(48,465)		(48,465)	(51,916)
Due from other funds	3,796			130	3,926	4,049
Performance bonds				14,852	14,852	14,452
Other current assets		526			526	353
Total assets	\$ 82,666	\$ 48,613	\$ 35,271	\$ 57,211	\$ 223,761	\$ 205,140
<b>Liabilities and Fund Equity:</b>						
Liabilities:						
Accounts payable	\$ 480				\$ 480	\$ 1,437
Due to other funds						168
Due to other governments		\$ 15,917	\$ 8,032	\$ 5,596	29,545	21,427
Assets held in trust	30,897	32,696	27,239	51,615	142,447	143,881
Total liabilities	31,377	48,613	35,271	57,211	172,472	166,913
Fund Equity:						
Unreserved fund balance	51,289				51,289	38,227
Total fund equity	51,289				51,289	38,227
Total liabilities and fund equity	\$ 82,666	\$ 48,613	\$ 35,271	\$ 57,211	\$ 223,761	\$ 205,140

MIAMI-DADE COUNTY, FLORIDA

**TRUST FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND EQUITY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**  
(with comparative totals for September 30, 1998)  
(in thousands)

	<b>Total</b>	
	<b>September 30,</b>	
	<b>1999</b>	<b>1998</b>
Revenues:		
Collections in trust	\$ 45,164	\$ 35,437
Investment income	3,184	3,141
Total revenues	48,348	38,578
Expenditures:		
Trust agreement expenditures	30,323	28,160
Total expenditures	30,323	28,160
Deficiency of revenues over expenditures	18,025	10,418
Other financing sources (uses):		
Operating transfers in	85	359
Operating transfers out	(5,048)	(6,608)
Total other financing sources (uses)	(4,963)	(6,249)
Excess of revenues over expenditures and other financing sources (uses)	13,062	4,169
Fund equity at beginning of year	38,227	34,058
Fund equity at end of year	\$ 51,289	\$ 38,227

**MIAMI-DADE COUNTY, FLORIDA**

**AGENCY FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999**  
(in thousands)

	<b>Balance October 1, 1998</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance September 30, 1999</b>
<b><u>CLERK OF CIRCUIT AND COUNTY COURTS</u></b>				
Assets:				
Cash and cash equivalents	\$ 45,855	\$ 459,580	\$ 459,735	\$ 45,700
Investments	2,457	2,387	2,457	2,387
Other current assets	378	3,432	3,284	526
Total assets	<u>\$ 48,690</u>	<u>\$ 465,399</u>	<u>\$ 465,476</u>	<u>\$ 48,613</u>
Liabilities:				
Due to other governments	\$ 11,005	\$ 349,340	\$ 344,428	\$ 15,917
Assets held in trust	37,685	117,510	122,499	32,696
Total liabilities	<u>\$ 48,690</u>	<u>\$ 466,850</u>	<u>\$ 466,927</u>	<u>\$ 48,613</u>
<b><u>TAX COLLECTOR FUND</u></b>				
Assets:				
Cash and cash equivalents	\$ 10,088	\$ 9,633	\$ 10,089	\$ 9,632
Investments	20,668	25,639	20,668	25,639
Delinquent taxes receivable	51,916	17,863	21,314	48,465
Allowance for uncollected delinquent taxes	(51,916)	(17,863)	(21,314)	(48,465)
Total assets	<u>\$ 30,756</u>	<u>\$ 35,272</u>	<u>\$ 30,757</u>	<u>\$ 35,271</u>
Liabilities:				
Due to other governments	\$ 6,988	\$ 9,751	\$ 8,707	\$ 8,032
Assets held in trust	23,768	160,181	156,710	27,239
Total liabilities	<u>\$ 30,756</u>	<u>\$ 169,932</u>	<u>\$ 165,417</u>	<u>\$ 35,271</u>
<b><u>OTHER AGENCY FUNDS</u></b>				
Assets:				
Cash and cash equivalents	\$ 11,298	\$ 8,625	\$ 11,298	\$ 8,625
Investments	32,981	33,604	32,981	33,604
Due from other funds	228		98	130
Performance bonds	14,452	5,155	4,755	14,852
Total assets	<u>\$ 58,959</u>	<u>\$ 47,384</u>	<u>\$ 49,132</u>	<u>\$ 57,211</u>
Liabilities:				
Due to other governments	\$ 3,434	\$ 36,114	\$ 33,952	\$ 5,596
Assets held in trust	55,525	89,456	93,366	51,615
Total liabilities	<u>\$ 58,959</u>	<u>\$ 125,570</u>	<u>\$ 127,318</u>	<u>\$ 57,211</u>
<b><u>TOTALS-ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and cash equivalents	\$ 67,241	\$ 477,838	\$ 481,122	\$ 63,957
Investments	56,106	61,630	56,106	61,630
Delinquent taxes receivable	51,916	17,863	21,314	48,465
Allowance for uncollected delinquent taxes	(51,916)	(17,863)	(21,314)	(48,465)
Due from other funds	228		98	130
Performance bonds	14,452	5,155	4,755	14,852
Other current assets	378	3,432	3,284	526
Total assets	<u>\$ 138,405</u>	<u>\$ 548,055</u>	<u>\$ 545,365</u>	<u>\$ 141,095</u>
Liabilities:				
Due to other governments	\$ 21,427	\$ 395,205	\$ 387,087	\$ 29,545
Assets held in trust	116,978	367,147	372,575	111,550
Total liabilities	<u>\$ 138,405</u>	<u>\$ 762,352</u>	<u>\$ 759,662</u>	<u>\$ 141,095</u>